

**MISSISSAUGAS OF THE CREDIT FIRST NATION**  
**FINANCIAL PLANNING & FISCAL OVERSIGHT COUNCIL**  
**PUBLIC MINUTES**  
*Tuesday, December 1, 2020*

**Start: 10:10 am**

**Finish: 4:00 pm**

**Chief Councillor**

**R. Stacey Laforme (via Zoom)**

**Councillor**

**Evan Sault**

**Councillor**

**Cathie Jamieson (via Zoom)**

**Councillor**

**Veronica King-Jamieson (via Zoom)**

**Councillor**

**Erma Ferrell**

**Councillor/Chair**

**Rodger LaForme**

**Councillor**

**Julie Laforme (via Zoom)**

**Councillor**

**Craig King**

**Chief Operating Officer**

**Kailey Thomson (in at 10:25 am)**

**Recording Officer**

**Charlotte Smith**

**Education Director**

**Katelyn LaForme (via Telephone)**

**Finance Director**

**Lilia Moos**

**MNP Auditors**

**Richard Beatty & Darren Rennie (via Zoom)**

**A/SED Director**

**Aimee Sault**

**AGENDA ITEM NO. 1 – OPEN MEETING**

Chair/Councillor Rodger Bill LaForme opened the meeting at 10:10 am. Chief Operating Officer will be a bit late.

**AGENDA ITEM NO. 2 – REVIEW AND ACCEPT AGENDA & DECLARATION OF CONFLICT OF INTEREST**

**MOTION NO. 1**

MOVED BY CRAIG KING

SECONDED BY EVAN SAULT

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts the Agenda with the following deletions and additions:

- Agenda Item No. 9a) – Deleted as it has already been dealt with;
- Agenda Item No. 9f) – Acceptance of Indigenous Early Learning & Child Care (IELCC) COVID-19 Emergency Funding from ESDC (Director of Child Care & EarlyON Programs;
- Agenda Item No. 21a) – In-Camera Item;
- Agenda Item No. 21b) – In-Camera Item;
- Agenda Item No. 21c) – In-Camera Item;
- Agenda Item No. 21d) – In-Camera Item
- Agenda Item No. 21e) – In-Camera Item.

Carried

**AGENDA ITEM NO. 3 – REVIEW & ACCEPT THE (PUBLIC) MINUTES OF FINANCIAL PLANNING & FISCAL OVERSIGHT COUNCIL MEETING DATED TUESDAY, NOVEMBER 3, 2020**

**MOTION NO. 2**

MOVED BY CRAIG KING

SECONDED BY EVAN SAULT

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts the Public Minutes of the Financial Planning & Fiscal Oversight Council Meeting dated Tuesday, November 3, 2020.

Carried

**AGENDA ITEM NO. 4 – MATTERS ARISING FROM COUNCIL MINUTES**

There were no Matters Arising from the Minutes.

Education Director joined the meeting via telephone at 10:10 am.

**AGENDA ITEM NO. 5 – UPDATE ON LSK’S RETURN TO SCHOOL PLAN (EDUCATION DIRECTOR)**

Director of Education noted that this is a follow up to Lloyd S. King Elementary School’s Return to School Plan for 2020-2021.

A meeting was held by the Working Group on July 29, 2020, and from that meeting the following was included in the LSK Return to School Plan and accepted by Chief and Council:

- The first term (September 2020 to February 2021) will be taught online;
- Teaching staff will return on August 24, 2020 and students will begin their studies online September 21, 2020, and the school year will end on June 30, 2021.

The Working Group has been meeting to discuss the current situation and considerations for the next half of the school year. It was agreed that the LSK students will continue with the online/remote learning model with a re-evaluation of the COVID-19 pandemic in March 2021.

Councillor CK questioned if any of the students are failing. Education Director stated that the Principal said it is too early to tell at this time.

Education Director noted that there are internet connectivity issues.

The LSK gym is being used for tutoring and assessments.

**MOTION NO. 3**

MOVED BY ERMA FERRELL

SECONDED BY R. STACEY LAFORME

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts the LSK Working Group’s recommendation to continue online learning for the LSK academic year 2020/2021, with a re-evaluation in March 2021.

Carried

2<sup>nd</sup> Reading Waived

**AGENDA ITEM NO. 6 – FYI FOR CHIEF & COUNCIL – ONLINE LEARNING ATTENDANCE PROCEDURE & POLICY (EDUCATION DIRECTOR)**

This is an FYI for Chief and Council.

The online attendance policy was formed with reference to the Lloyd S. King Education Authority (2014-2015), Grand Erie District School Board Elementary School Attendance Administrative Memo (2020), in consultation with Social & Health Services, Education Director, LSK Principal, and Education Consultant.

This attendance procedure and policy is intended to supplement existing attendance policy as LSK Elementary School continues to deliver remote/online learning as its education model.

Telephone call with the Education Director ended at 10:30 am.

Finance Director in at 10:30 am.

**AGENDA ITEM NO. 7 – FINANCIAL STATEMENTS FOR OCTOBER 31, 2020 (FINANCE DIRECTOR)**

Finance Director asked if anyone had any questions regarding the Financial Statements.

Councillor EF questioned if SN Technologies has been paying on their loan. Finance Director answered yes, payments have been coming in.

Councillor VKJ questioned if there is a Profit Centre set up for the LSK Expansion Project. Finance Director answered yes, it is under capital planning Account No. 500902.

Chief questioned if there is a way to update (second page) the Reserve Accounts to show the market value of these dollars. Finance Director will add a line saying “market value”. Councillor EF requested if this same page could be color coded to which Finance Director answered yes.

Councillor EF reiterated that our staff as well as Chief and Council need training in finances. Chief Operating Officer answered that she has been trying to arrange it.

Councillor EF suggested that Page 12 (DOCA Department) should be discussed at the next Strategy Meeting on Wednesday, December 16, 2020, and bring in DOCA Director as well as SHS Director.

**MOTION NO. 4**

MOVED BY CRAIG KING

SECONDED BY VERONICA KING-JAMIESON

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts the Financial Statements for October 31, 2020 with noted changes.

Carried

Richard Beatty and Darren Rennie from MNP (Auditors) joined the meeting via Zoom at 11:20 am.

### **AGENDA ITEM NO. 8 – AUDITOR’S REPORT – DRAFT CONSOLIDATED FINANCIAL STATEMENTS**

Richard Beatty thanked MCFN for allowing MNP to be their Auditors.

Darren Rennie highlighted the Consolidated Financial Statements. He highlighted the page titled Management’s Responsibility, which states that the Financial Statements are the responsibility of Management and are approved by Chief and Council. The MCFN Chief and Council are responsible for overseeing Management in the performance of its financial reporting responsibilities, and for approving the Consolidated Financial Statements. MNP is appointed by Chief and Council to audit the Consolidated Financial Statements, and report directly to them. The Auditors meet periodically and separately with both Chief and Council and Management to discuss their audit findings.

On Page 4, Darren highlighted the Independent Auditor’s Report which states “in our opinion, the accompanying Consolidated Financial Statements present fairly in all material respects, the consolidated financial position of the First Nation as at March 31, 2020, and the results of its consolidated operations and it’s consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Darren stated that income earned off reserve is taxable. Chief replied that MCBC uses Limited Partnerships in order to take advantage of tax dollars.

### **Management Letter dated December 1, 2020**

Councillor EF questioned when Housing would be getting their new software. Chief Operating Officer replied next year.

Regarding the first recommendation which states “MNP recommends recording all new loans at their principal values and conducting a formal review process of existing loans and adjusting all values to their current principal value”. Councillor EF questioned who would be responsible for doing this. Chief Operating Officer answered that the Director would be responsible and she would give the information to the Finance Director.

Regarding 839 Co., Chief Operating Officer stated that the A/SED Director is to be taking care of this. Councillor EF questioned who would be responsible for the tax filings of 839 Co. Chief Operating Officer replied that it would be the A/SED Director and the lawyers.

Finance Director was insistent that a tax consultant is needed, and this needs to be done sooner rather than later.

Darren suggested that MNP could send a consent form to Chief and Council to be signed and then they (MNP) could forward it to CRA.

Councillor EF cautioned that we need to make sure legal is not doing the same thing and the work gets duplicated. She also noted that MNP is offering other services, but Peace Hills Trust has the same services. Chief Operating Officer informed that we will need an RFP.

**MOTION NO. 5**

MOVED BY R. STACEY LAFORME                      SECONDED BY VERONICA KING-JAMIESON  
That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts the Mississaugas of the Credit First Nation Consolidated Financial Statements dated March 31, 2020 from MNP Chartered Professional Accountants.

Carried  
2<sup>nd</sup> Reading Waived

**MOTION NO. 6**

MOVED BY R. STACEY LAFORME                      SECONDED BY VERONICA KING-JAMIESON  
That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts the Management Letter (dated December 1, 2020) for the year ended March 31, 2020 from MNP Chartered Professional Accountants.

Carried  
2<sup>nd</sup> Reading Waived

Richard Beatty and Darren Rennie zoomed out at 12:15 pm.

**AGENDA ITEM NO. 9a) – APPLICATION TO THE COMMUNITY TRUST FOR LSK EXPANSION PROJECT (PW DIRECTOR)**

This item was deleted as it has already been dealt with.

**AGENDA ITEM NO. 9b) – ISC NOTICE OF BUDGET AMENDMENT #039 (CHIEF OPERATING OFFICER)**

**MOTION NO. 7**

MOVED BY CATHIE JAMIESON    SECONDED BY R. STACEY LAFORME  
That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts and authorizes the signing of the Department of Indigenous Services Canada Notice of Budget Amendment #039, which is an amendment to provide fixed funding in the total amount \$25,408.00 (Twenty-Five Thousand Four Hundred Eight Dollars) for Reserve Lands and Environment Management Program (RLEMP) non-core allocation- COVID-19 for the 2020-2021 fiscal year.

Carried  
2<sup>nd</sup> Reading Waived

**AGENDA ITEM NO. 9c) – ISC NOTICE OF BUDGET AMENDMENT #038**

**MOTION NO. 8**

MOVED BY JULIE LAFORME

SECONDED BY VERONICA KING-JAMIESON

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts and authorizes the signing of the Department of Indigenous Services Canada Notice of Budget Amendment #038 is an amendment to provide fixed funding in the total amount \$260,032.00 (Two Hundred Sixty Thousand Thirty-Two Dollars) allocated to Education for the 2020-2021 fiscal year.

Carried

2<sup>nd</sup> Reading Waived

**AGENDA ITEM NO. 9d) – ISC NOTICE OF BUDGET AMENDMENT #035 (CHIEF OPERATING OFFICER)**

**MOTION NO. 9**

MOVED BY CATHIE JAMIESON

SECONDED BY CRAIG KING

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts and authorizes the signing of the Department of Indigenous Services Canada Notice of Budget Amendment #035 is an amendment to provide fixed funding in the total amount \$50,046.81 (Fifty Thousand Forty-Six Dollars and Eighty-One Cents) allocated to Education-Youth Employment Strategy for the 2020-2021 fiscal year.

Carried

2<sup>nd</sup> Reading Waived

**AGENDA ITEM NO. 9e) – ISC-FNIHB CONTRIBUTION AGREEMENT 1920-ON-000002 AMENDMENT 0011 (CHIEF OPERATING OFFICER)**

Chief Operating Officer spoke on behalf of the SHS Director who prepared the Briefing Note.

The Briefing Note says that authorization is required from Chief and Council to amend MCFN's Indigenous Services Canada, First Nations and Inuit Health Branch Contribution Agreement 1920-ON-000002.

MCFN's ISC-FNIHB Contribution Agreement 1920-ON-000002 provides for changes to the Agreement by way of 'Notice of Budget Adjustment' or an 'Amending Agreement'. The former where funding for a service or activity is changed in accordance with an adjustment factor and the latter for new funds.

Notice of Budget Amendment 0011 is an amendment to provide fixed funding in the total amount **SIXTY-ONE THOUSAND TWO HUNDRED** dollars (**\$61,200.00**) for Community Health Promotion and Injury/Illness Prevention (CHPI/IP) - COVID-19 for the 2020-2021 fiscal year.

**MOTION NO. 10**

MOVED BY JULIE LAFORME

SECONDED BY VERONICA KING-JAMIESON

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts and authorizes the signing of the Indigenous Services Canada, First Nations and Inuit Health Branch amendment A0011 for agreement 1920-ON-000002 which is an amendment to provide fixed funding in the total amount of **SIXTY-ONE THOUSAND TWO HUNDRED DOLLARS (\$61,200.00)** for Community Health Promotion and Injury/Illness Prevention (CHPI/IP) - COVID-19 for the 2020-2021 fiscal year.

Carried

2<sup>nd</sup> Reading Waived

**AGENDA ITEM NO. 9f) – ACCEPTANCE OF INDIGENOUS EARLY LEARNING & CHILD CARE (IELCC) COVID-19 EMERGENCY FUNDING FROM ESDC (DIRECTOR OF CHILD CARE & EARLYON PROGRAMS)**

Chief and Council previously approved a Motion on November 4, 2020 for the allocation methodology previously endorsed by the Special Chiefs in Assembly, and have the 2020/2021 Indigenous Early Learning and Child Care Funding flow through Agreement with Employment and Social Development Canada (ESDC).

MCFN has received the ESDC Agreement for one-time Emergency COVID-19 funding in the amount of \$113,615.00 for the purposes of support for the reopening of the Indigenous Early Learning and Child Care.

**MOTION NO. 11**

MOVED BY VERONICA KING-JAMIESON

SECONDED BY JULIE LFORME

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council accepts and approves of the Employment and Social Development Canada agreement for Canada’s COVID-19 Economic Response Plan to Support for the Reopening of the Indigenous Early Learning and Child Care in the amount of \$113,615.00 (One Hundred Thirteen Thousand Six Hundred Fifteen Dollars and Zero Cents).

Carried

2<sup>nd</sup> Reading Waived

**AGENDA ITEM NO. 9g) – DONALD SMITH (EF)**

Councillor EF informed that Donald Smith is going to review MCFN’s historical booklets for accuracy, which includes grammar and punctuation etc. Chief Operating Officer added that she spoke with the Culture & Events Coordinator and the Traditional Knowledge & Land Use Coordinator (Darren Wybenga), and they forwarded the information to Donald Smith.

**MOTION NO. 12**

MOVED BY CRAIG KING

SECONDED BY JULIE LAFORME

That the Mississaugas of the Credit First Nation (MCFN) Financial Planning & Fiscal Oversight Council moved In-Camera at 1:30 pm.

Carried

